NOTICE

A *2003 Missouri Employer's Tax Guide* will **not** be printed or mailed to businesses. Instead, the department included the following updated withholding tax information page in each withholding tax voucher book. You can download an updated version of the *Employer's Tax Guide* at **www.dor.state.mo.us/tax.**

NOTICE: Updated Withholding Tax Information

To compute Missouri withholding for **2003**, use the following worksheet (formula) or the withholding calculator on our web site at **www.dor.state.mo.us/tax**. If you need additional assistance in calculating the correct withholding, please call **(573) 751-8750**.

A. Gross taxable income for pay period . . . . _____

B. Number of pay periods in a year (See Note 1.) . . . .**x** _____

C. Annual income (Multiply Line A by Line B.) . . . .**=** _____

D. Amount of Standard Deduction: Single—$4,750
Married Spouse Not Working—$7,950
Married Spouse Working—$3,975   Head of Household—$7,000   _____

E. Number of Missouri allowances on Form MO W-4 . . . . _____

F. Exemption amount (Multiply Line E by 1,200.) (See Note 2.) . . . .**=** _____

G. Federal tax withheld for pay period (See Note 3.) . . . . _____

H. Number of pay periods in a year . . . .**x** _____

I. Annual federal tax withheld (Multiply Line G by Line H) . . . .**=** _____
(Limited to $5,000 for single or married spouse works or $10,000 for married filing combined/spouse does not work)

J. Taxable income (Line C minus Lines D, F, and I) . . . . _____

K. Compute tax based on chart to the right (See Note 4.) . . . . _____

L. Divide Line K by Line B to calculate Missouri withholding
for pay period . . . . _____

Over	But not Over	Tax Rate	Of Excess Over
$0	$1,000	1.5%	
$1,000	$2,000	$15 plus 2%	$1,000
$2,000	$3,000	$35 plus 2.5%	$2,000
$3,000	$4,000	$60 plus 3%	$3,000
$4,000	$5,000	$90 plus 3.5%	$4,000
$5,000	$6,000	$125 plus 4%	$5,000
$6,000	$7,000	$165 plus 4.5%	$6,000
$7,000	$8,000	$210 plus 5%	$7,000
$8,000	$9,000	$260 plus 5.5%	$8,000
$9,000		$315 plus 6%	$9,000

See Publication 15 for questions concerning gross taxable income or federal withholding tax.

Note 1: Number of pay periods are determined as follows:
If paid weekly, enter 52; If paid monthly, enter 12; If paid semi-monthly (twice a month), enter 24; If paid bi-weekly (every two weeks), enter 26.

Note 2: If filing head of household, the amount on Line F will be $3,500 for the first allowance and $1,200 for each allowance over four.
Example: If Form MO W-4 allowance is 5, Line F will equal $4,700.

Note 3: Calculate your federal withholding tax for pay period. Be sure you do not enter more than $5,000 if single or $10,000 if married filing combined on Line I.

Note 4: Example of tax computation for Line K:
Line J (taxable income) = $1,500
Tax rate for $1,500 is $15 plus 2% of excess over $1,000
15 + .02 ($1,500 − $1,000) = $25.00 (tax on Line K)
                OR
$1,500 − $1,000 = $500; $500 x .02 = $10.00
$10.00 + $15 = $25.00 (tax on Line K)

Visit *www.dor.state.mo.us/tax*
to access our online withholding tax calculator.

Employees can use the calculator to do tax planning and project future withholdings and changes to their Missouri and/or Federal W-4.

Employers can use the calculator rather than manually looking up withholding tax in tables.

Tax Professionals can use the calculator when testing new tax software or assisting with tax planning (look for the new tax year's version using updated formulas by accessing the software developer's link).

NOTE: Employers with 250 or more employees must use magnetic media reporting. Specifications for magnetic media reporting were updated in 2002 and are provided in the *2003 Employer's Tax Guide,* located on our web site. The withholding tax tables in the 2001 version of the *Employer's Tax Guide* are unchanged for 2003.

MISSOURI INCOME TAX WITHHOLDING TABLES
If the payroll is DAILY . . .

. . . And the Wages Are —		Daily	. . . And the number of withholding allowances claimed is —															
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
0	50																	
50	52	1																
52	53	1																
53	54	1																
54	55	1	1															
55	56	1	1															
56	58	1	1															
58	59	1	1	1														
59	60	1	1	1														
60	61	2	1	1														
61	62	2	1	1	1													
62	64	2	1	1	1													
64	65	2	2	1	1													
65	66	2	2	1	1	1												
66	67	2	2	1	1	1												
67	68	2	2	2	1	1												
68	70	2	2	2	1	1	1											
70	71	2	2	2	1	1	1											
71	72	2	2	2	2	1	1											
72	73	2	2	2	2	1	1	1										
73	74	2	2	2	2	1	1	1										
74	76	2	2	2	2	2	1	1										
76	77	2	2	2	2	2	1	1										
77	78	2	2	2	2	2	1	1	1									
78	79	2	2	2	2	2	2	1	1									
79	80	2	2	2	2	2	2	1	1									
80	82	3	2	2	2	2	2	1	1									
82	83	3	2	2	2	2	2	2	1	1								
83	84	3	2	2	2	2	2	2	1	1								
84	85	3	3	2	2	2	2	2	1	1								
85	86	3	3	2	2	2	2	2	2	1								
86	88	3	3	3	2	2	2	2	2	1	1							
88	89	3	3	3	2	2	2	2	2	1	1							
89	90	3	3	3	2	2	2	2	2	1	1							
90	91	3	3	3	3	2	2	2	2	2	1							
91	92	3	3	3	3	2	2	2	2	2	1	1						
92	94	3	3	3	3	2	2	2	2	2	1	1						
94	95	3	3	3	3	3	2	2	2	2	1	1						
95	96	3	3	3	3	3	2	2	2	2	2	1	1					
96	97	3	3	3	3	3	2	2	2	2	2	1	1	1				

DAILY

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If the payroll is DAILY . . .

... And the Wages Are —		Daily ... And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
97	98	3	3	3	3	3	3	2	2	2	2	1	1					
98	100	3	3	3	3	3	3	2	2	2	2	1	1					
100	101	4	3	3	3	3	3	2	2	2	2	2	1	1				
101	102	4	3	3	3	3	3	3	2	2	2	2	1	1				
102	103	4	3	3	3	3	3	3	2	2	2	2	1	1				
103	104	4	4	3	3	3	3	3	2	2	2	2	1	1				
104	106	4	4	3	3	3	3	3	3	2	2	2	2	1	1			
106	107	4	4	3	3	3	3	3	3	2	2	2	2	1	1			
107	108	4	4	4	3	3	3	3	3	2	2	2	2	1	1			
108	109	4	4	4	3	3	3	3	3	3	2	2	2	1	1			
109	110	4	4	4	3	3	3	3	3	3	2	2	2	2	1	1		
110	112	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1		
112	113	4	4	4	4	3	3	3	3	3	3	2	2	2	1	1		
113	114	4	4	4	4	3	3	3	3	3	3	2	2	2	2	1		
114	115	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1	
115	116	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1	
116	118	4	4	4	4	4	3	3	3	3	3	3	2	2	2	1	1	
118	119	4	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1	
119	120	5	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1
120	121	5	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1
121	122	5	4	4	4	4	4	4	3	3	3	3	3	2	2	2	1	1
122	124	5	5	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1
124	125	5	5	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1
125	126	5	5	4	4	4	4	4	4	3	3	3	3	3	2	2	2	1
126	127	5	5	5	4	4	4	4	4	3	3	3	3	3	2	2	2	1
127	128	5	5	5	4	4	4	4	4	3	3	3	3	3	2	2	2	2
128	130	5	5	5	4	4	4	4	4	4	3	3	3	3	2	2	2	2
130	131	5	5	5	5	4	4	4	4	4	3	3	3	3	3	2	2	2
131	132	5	5	5	5	4	4	4	4	4	3	3	3	3	3	2	2	2
132	133	5	5	5	5	4	4	4	4	4	4	3	3	3	3	2	2	2
133	134	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2	2	2
134	136	5	5	5	5	5	4	4	4	4	4	3	3	3	3	3	2	2
136	137	5	5	5	5	5	4	4	4	4	4	3	3	3	3	3	2	2
137	138	5	5	5	5	5	4	4	4	4	4	4	3	3	3	3	2	2
138	139	5	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2	2
139	140	6	5	5	5	5	5	4	4	4	4	4	4	3	3	3	3	2
140	142	6	5	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2
142	143	6	5	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2
143	144	6	6	5	5	5	5	5	4	4	4	4	4	4	3	3	3	2
144	145	6	6	5	5	5	5	5	5	4	4	4	4	4	3	3	3	3

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If the payroll is DAILY . . .

. . . And the Wages Are —		**Daily**	. . . And the number of withholding allowances claimed is —															
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
145	146	6	6	5	5	5	5	5	5	4	4	4	4	4	3	3	3	3
146	148	6	6	6	5	5	5	5	5	4	4	4	4	4	4	3	3	3
148	149	6	6	6	5	5	5	5	5	5	4	4	4	4	4	3	3	3
149	150	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3	3	3
150	151	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3	3	3
151	152	6	6	6	6	5	5	5	5	5	5	4	4	4	4	4	3	3
152	154	6	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3	3
154	155	6	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3	3
155	156	6	6	6	6	6	5	5	5	5	5	5	4	4	4	4	3	3
156	157	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3
157	158	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3
158	160	7	6	6	6	6	6	5	5	5	5	5	5	4	4	4	4	3
160	161	7	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4	3
161	162	7	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4	4
162	163	7	7	6	6	6	6	6	5	5	5	5	5	5	4	4	4	4
163	164	7	7	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4
164	166	7	7	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4
166	167	7	7	7	6	6	6	6	6	5	5	5	5	5	5	4	4	4
167	168	7	7	7	6	6	6	6	6	6	5	5	5	5	5	4	4	4
168	169	7	7	7	6	6	6	6	6	6	5	5	5	5	5	4	4	4
169	170	7	7	7	7	6	6	6	6	6	5	5	5	5	5	5	4	4
170	172	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5	4	4
172	173	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5	4	4
173	174	7	7	7	7	7	6	6	6	6	6	5	5	5	5	5	5	4
174	175	7	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5	4
175	176	7	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5	4
176	178	7	7	7	7	7	7	6	6	6	6	6	5	5	5	5	5	4
178	179	8	7	7	7	7	7	6	6	6	6	6	5	5	5	5	5	5
179	180	8	7	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5
180	181	8	7	7	7	7	7	7	6	6	6	6	6	5	5	5	5	5
181	182	8	8	7	7	7	7	7	6	6	6	6	6	6	5	5	5	5
6 PERCENT OF THE EXCESS OVER 182 PLUS																		
182	AND OVER	8	8	7	7	7	7	7	6	6	6	6	6	6	5	5	5	5

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